

**आयकर अपीलीय अधिकरण “डी” न्यायपीठ मुंबई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“D” BENCH, MUMBAI**

**माननीय श्री महावीर सिंह, उपाध्यक्ष एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
**(Hearing Through Video Conferencing Mode)**

आयकर अपील सं./ I.T.A. No.3705/Mum/2018  
(निर्धारण वर्ष / Assessment Year: 2012-13)

<b>DCIT-CC 1(3)</b> 905, 9 <sup>th</sup> Floor, Old CGO Bldg. Annex Bldg, M.K Road, Mumbai-400 020	<b>बनाम/</b> Vs.	<b>Rajendra L. Jain</b> 9 <sup>th</sup> Floor, Novelty Chambers M.S. Road, Grant Road Mumbai-400 007
स्थायीलेखासं ./जीआइआरसं ./PAN/GIR No. <b>AAIPJ-2441-G</b>		
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

&

C.O. No.16/Mum/2020

(Arising from I.T.A. No.3705/Mum/2018)

(निर्धारण वर्ष / Assessment Year: 2012-13)

<b>Rajendra L. Jain</b> 9 <sup>th</sup> Floor, Novelty Chambers M.S. Road, Grant Road Mumbai-400 007	<b>बनाम/</b> Vs.	<b>DCIT-CC 1(3)</b> 905, 9 <sup>th</sup> Floor, Old CGO Bldg. M.K Road, Mumbai-400 020
स्थायीलेखासं ./जीआइआरसं ./PAN/GIR No. <b>AAIPJ-2441-G</b>		
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

<b>Revenue by</b>	:	Shri Ajay Sharma – Ld. CIT DR
<b>Assessee by</b>	:	Shri Rajesh C. Shah – Ld. AR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	02/06/2021
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	02/06/2021

**आदेश / O R D E R**

**Mahavir Singh (Vice President)**

1. The revenue contest the order of Ld. Commissioner of Income Tax (Appeals)-47, Mumbai [CIT(A)] dated 27/03/2018 on certain grounds of

appeal. The assessee has filed cross-objections against the same. The assessment for the year was framed by Ld. Assessing Officer (AO) u/s 143(3) r.w.s. 153C of the Act on 31/03/2016.

2. During hearing, it transpires that the assessee's appeal for the same year has already been disposed-off by the Tribunal vide ITA No.2827/Mum/2018 order dated 26/07/2010 which is common order for AYs 2010-11 & 2012-13. The copy of the same is on record. It could be seen that the bench, vide para-12 of the order, has already quashed the assessment framed by Ld. AO for AY 2012-13 for want of jurisdiction. The Ld. DR could not controvert the fact that the revenue's appeal has become infructuous.

3. In view of the forgoing the appeal as well as cross-objection stands dismissed as infructuous.

*Order pronounced on 02<sup>nd</sup> June, 2021.*

**Sd/-**

**(Manoj Kumar Aggarwal)**

लेखा सदस्य / **Accountant Member**

**Sd/-**

**(Mahavir Singh)**

उपाध्यक्ष / **Vice President**

मुंबई Mumbai; दिनांक Dated : 02/06/2021  
Sr.PS, Jaisy Varghese

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT- concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)  
आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai.